Improving the quality of NHS annual report and accounts

Good practice note

Prepared by Audit Scotland
December 2014

Contents

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Introduction

Purpose

1. The annual report and accounts (the accounts) are a public report on the financial and governance affairs of each NHS board for the financial year and are laid in the Scottish Parliament. As such they should be prepared to the highest standards and presented in a way that is helpful and informative to the user. Audit Scotland carried out a review of a sample of 2013/14 accounts and found significant variations in the quality of their presentation.
2. The best examples had only very minor scope for improvement but several could be significantly improved for very little additional effort.
3. This good practice note is designed to help all boards improve their accounts presentation to reach the standard of the best in 2013/14.
4. All of the illustrations used in this note are actual examples from signed 2013/14 accounts.

Background

5. It is the responsibility of the Accountable Officer and board members to prepare the accounts. The accounts are an important method of communicating effectively with stakeholders on issues of finance and governance.
6. While users can be assumed to have a reasonable knowledge of financial statements, boards should make efforts to prepare their accounts with due care and attention to allow users to obtain the information they need.
7. Boards are required to prepare their accounts in accordance with a direction issued by Scottish Ministers. The direction requires compliance with the accounting principles and disclosure requirements of the *Government financial reporting manual* (the FReM) and with the requirements of the *NHS boards accounts manual for directors' report and accounts* (the accounts manual).
8. The FReM states that disclosure is not required if it is not material or does not apply to the board's circumstances.
9. Auditors have a role in assisting boards to produce relevant, concise and clear accounts which provide the users with an understandable and balanced assessment of the performance and financial position of the board. They can assist boards in determining when disclosures are not material.

Summary of issues identified

10. Our review identified a number of issues which indicate a lack of care, consideration and thoroughness in the preparation of the accounts.

Number of boards	
1	where the Chief Executive did not sign the Remuneration Report, as required by the accounts manual
2	where the Chief Executive did not sign the Governance Statement, as required by the accounts manual
13	where the Chief Executive did not sign the Strategic Report, as required by the FReM
3	that did not include an index or table of contents. A list of the contents is invaluable when users try to find their way around a set of accounts running up to 130 pages
6	that have included Scottish Financial Returns (SFRs) within the published accounts

11. Our review highlighted the three main causes of poor presentation that could be addressed easily by boards as

- an over-reliance on the template provided by the Scottish Government
- the inclusion of irrelevant disclosures
- a lack of attention to detail in the preparation of the accounts.

12. The following pages include examples of these issues and some of the good practice adopted by boards.

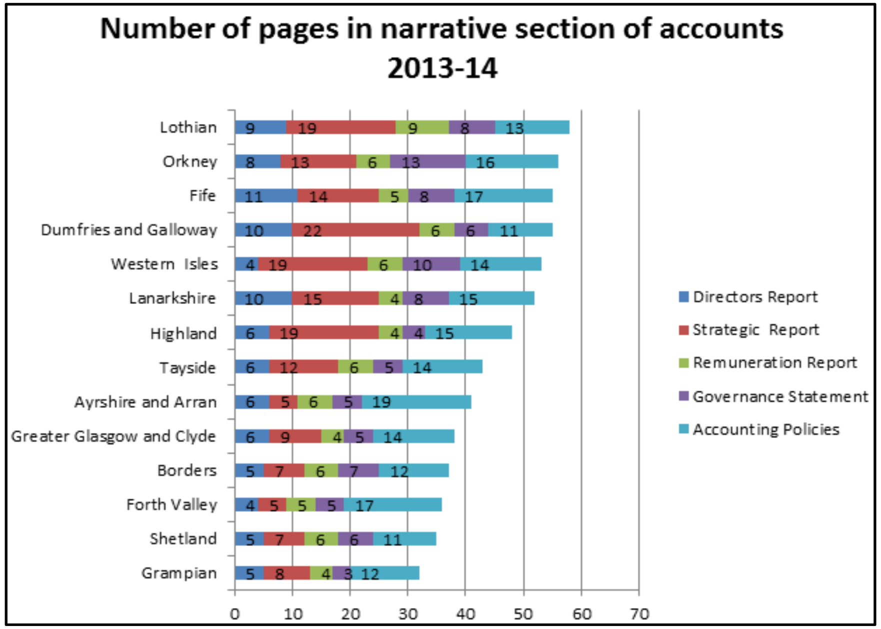
Issues arising in the annual report

13. There is a significant drive within the accounting profession to remove clutter and streamline the information presented in the accounts.

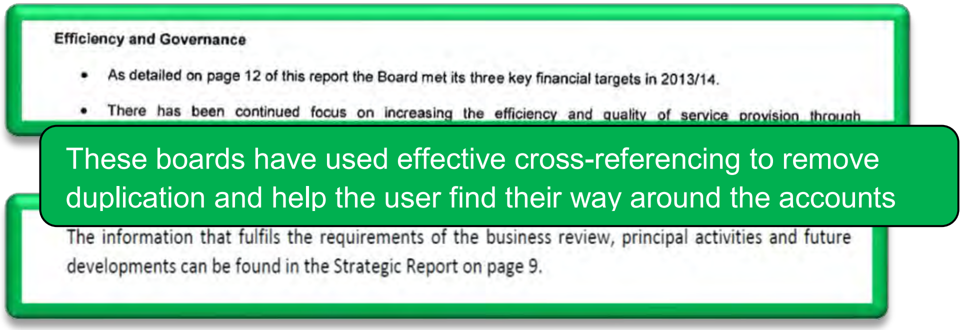
14. The Financial Reporting Council report, *Towards clear and concise reporting*, looks at what companies have done to aid clarity and conciseness, including

- reporting on actions rather than just process
- removing standing information from the annual report to improve the prominence of the remaining disclosure
- reducing the detail presented in the financial review
- removing elements which are no longer relevant or required.
- cross-referring to other areas within the annual report or signposting to other supplementary information
- presenting tables only (where no further narrative was necessary).

15. A quick look at the annual report and other narrative elements of the accounts (i.e. governance statement and note on accounting policies) highlights that some boards have made significant strides in reducing the length of the accounts, while adding value for the user.



16. This has been achieved by removing duplication and directing the user to other available sources of information.


Efficiency and Governance

- As detailed on page 12 of this report the Board met its three key financial targets in 2013/14.
- There has been continued focus on increasing the efficiency and quality of service provision through

These boards have used effective cross-referencing to remove duplication and help the user find their way around the accounts

The information that fulfils the requirements of the business review, principal activities and future developments can be found in the Strategic Report on page 9.

17. There is more that can be done to improve the presentation of information and reduce clutter. Examples where a different approach could have improved presentation include

(GDPs). Work with GDPs has been on-going to increase activity but this is yet to show through in the data. Data completeness is an issue which has been raised at a national level.

8.6 Person Centred

Target type	Measure	As at	Status
HS	Sickness Absence Rate	Mar-14	Red
HT	Emergency Bed Days Patients 75+	Dec-13	Amber
HT	Dementia Post Diagnosis Support	—	In progress
HT	Dementia Diagnosis recorded on register	Mar-14	Green

Sickness Absence

The focus on attendance management continues as challe[...] intervention is on-going.

SICKNESS ABSENCE

FOR THE YEAR ENDED 31 MARC[...]

	2014	2013
Sickness absence rate	5.2%	5.8%

This board could have included the sickness absence rate with other related disclosures in the Directors' Report rather than including it on a separate page

The Board meets every two months throughout the year to progress its business. The Code of Corporate Governance identifies 14 Committees and Sub-Committees reporting to the Board to help it fulfil its duties. These include the following major Committees:

- Clinical Governance;
- Audit and Risk;
- Staff Governance;
- Finance and Resources; and

4

- Patient Focus Public Involvement

14. Corporate Governance

The Board meets regularly during the year to progress its business. The Code of Corporate Governance identifies 14 Committees and Sub-Committees reporting to the Board to help it fulfil its duties. These include the following major Committees:

- Clinical Governance;
- Audit and Risk;
- Staff Governance;
- Finance and Resources; and
- Patient Focus Public Involvement

This board included four pages describing the committee structure and process in the Governance Statement, only to repeat the same four pages in the Directors' Report

Issues identified in the annual accounts

18. Financial reporting is not an end in itself and the information to be included should be determined by the needs of users. The information disclosed in the annual accounts should be

- relevant
- concise
- understandable
- comprehensive.

19. In addition to preparing their published annual accounts, NHS boards are required to submit financial information to the Scottish Government to allow the boards to be consolidated with the Health and Social Care Directorates. The Scottish Government provide boards with a template for the accounts and SFRs to be completed and submitted. Most boards use the template as the basis of their published accounts.

20. The template is a useful tool to enable the consolidation of the 22 boards' accounts. While the template can be a useful in ensuring consistency across the boards, there are a number of disclosures that will not apply to an individual board.

21. If it is not considered carefully, the use of the template in the production of published accounts can result in a cluttered and confusing publication. Boards should ensure that they tailor the template to their own circumstances. Some of the issues that result from a slavish adherence to the template are included on the following pages.

Property plant and equipment

22. Property, plant and equipment (PPE) disclosures in the accounts are extensive and should be considered carefully. Where no consideration has been applied in their preparation, the user is presented with ten pages including the example below.

11. (b) PROPERTY, PLANT AND EQUIPMENT (Donated Assets) - PRIOR YEAR CONSOLIDATED

	Land (land holdings and land underlying buildings) £'000	Buildings (excluding dwellings) £'000	Dwellings £'000	Transport Equipment £'000	Plant & Machinery £'000	Information Technology £'000	Furniture & Fittings £'000	Assets Under Construction £'000	Total £'000
Cost or valuation									
At 1 April 2012	0	108	0	0	198	27	0	0	333
Additions	0	0	0	0	0	15	0	0	15
Completions	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0	0	0
Revaluation	0	3	0	0	0	0	0	0	3
Impairment Charge	0	0	0	0	0	0	0	0	0
Impairment Reversal	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
At 31 March 2013	0	111	0	0	198	42	0	0	351
Depreciation									
At 1 April 2012	0	11	0	0	149	8	0	0	168
Provided during the year	0	6	0	0	11	6	0	0	23
Transfers	0	0	0	0	0	0	0	0	0
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment Charge	0	0	0	0	0	0	0	0	0
Impairment Reversal	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0
At 31 March 2013	0	17	0	0	160	14	0	0	191
Net book value at 1 April 2012	0	97	0	0	49	19	0	0	165
Net book value at 31 March 2013	0	94	0	0	38	28	0	0	160
Open Market Value of Land in Land and Dwellings Included Above	0		0						
Asset financing:									
Owned	0	94	0	0	38	28	0	0	160
Finance leased	0	0	0	0	0	0	0	0	0
On-balance sheet PFI contracts	0	0	0	0	0	0	0	0	0
Net Book Value at 31 March 2013	0	94	0	0	38	28	0	0	160

23. Where boards have removed irrelevant and immaterial disclosures the PPE note can still run to six pages. However they present a much more articulate explanation of the assets held.

10. (b) PROPERTY, PLANT AND EQUIPMENT (Donated Assets) - CURRENT YEAR

	Transport Equipment £'000	Total £'000
Cost or valuation		
At 1 April 2013	0	0
Additions	103	103
At 31 March 2014	103	103
Depreciation		
At 1 April 2013	0	0
Provided during the year	46	46
Transfers	1	1
At 31 March 2014	47	47
Net book value at 1 April 2013	0	0
Net book value at 31 March 2014 BS	56	56

By removing the irrelevant columns and rows, this board has not only simplified the disclosure but could present the current year and prior year disclosures on a single page

Intangible assets

24. In this example, the only intangible assets that the board has are software licences. The disclosure of every other type of intangible asset makes the note confusing and unhelpful.

10. INTANGIBLE ASSETS, cont. - CONSOLIDATED PRIOR YEAR

	Software licences £'000	Information technology - software £'000	EC Carbon Emissions £'000	Websites £'000	Other Intangible £'000	Assets Under Development £'000	Total £'000
Cost or Valuation:							
As at 1st April 2012	756	0	0	0	0	0	756
Additions	37	0	0	0	0	0	37
Donations	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Impairment Charge	0	0	0	0	0	0	0
Impairment Reversal	0	0	0	0	0	0	0
At 31st March 2013	793	0	0	0	0	0	793
Amortisation							
As at 1st April 2012	580	0	0	0	0	0	580
Provided during the year	88	0	0	0	0	0	88
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Transfers (to)/from non-current assets held for sale	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Impairment Charge	0	0	0	0	0	0	0
Impairment Reversal	0	0	0	0	0	0	0
At 31st March 2013	668	0	0	0	0	0	668
Net Book Value at 1st April 2012	176	0	0	0	0	0	176
Net Book Value at 31 March 2013 BS	125	0	0	0	0	0	125

25. With a little consideration the board could have simplified the note in a similar way to the following example.

10. INTANGIBLE ASSETS - CONSOLIDATED AND BOARD

	Software licences £'000	EC Carbon Emissions £'000	Total £'000
Cost or Valuation:			
As at 1st April 2013	552	-	552
Additions	165	-	165
At 31st March 2014	717	-	717
Amortisation			
As at 1st April 2013	501	-	501
Provided during the year	48	-	48
At 31st March 2014	549	-	549
Net Book Value at 1st April 2013	51	-	51
Net Book Value at 31 March 2014	168	-	168

This board has removed items that are not relevant and simplified the disclosure (EC Carbon Emissions have been included because there was a figure included in the previous year)

Higher paid employees remuneration

Other				
£50,001	-	£60,000	33	34
£60,001	-	£70,000	9	10
£70,001	-	£80,000	1	1
£80,001	-	£90,000	3	4
£90,001	-	£100,000	-	-
£100,001	-	£110,000	-	-
£110,001	-	£120,000	-	1
£120,001	-	£130,000	-	-
£130,001	-	£140,000	-	-
£140,001	-	£150,000	-	1
£150,001	-	£160,000	-	-
£160,001	-	£170,000	-	-
£170,001	-	£180,000	-	-
£180,001	-	£190,000	-	-
£190,001	-	£200,000	-	-
£200,001	and above		-	-

Other				
£50,001	to	£60,000	28	39
£60,001	to	£70,000	17	13
£70,001	to	£80,000	4	3
£80,001	to	£90,000	4	3
£90,001	to	£100,000	1	0
£100,001	to	£110,000	1	1
£110,001	to	£120,000	1	0

26. Where a board has taken the time to consider the relevant information to disclose, it can provide a clearer and more concise disclosure.

2 (b) HIGHER PAID EMPLOYEES REMUNERATION

The number of employees whose remunera

Clinicians				
£ 50,000	to	£ 60,000		
£ 60,001	to	£ 70,000		
£ 70,001	to	£ 80,000		
£ 80,001	to	£ 90,000		
£ 90,001	to	£100,000		
£100,001	to	£110,000		
£110,001	to	£120,000	188	175
£120,001	to	£130,000	153	150
£130,001	to	£140,000	137	124
£140,001	to	£150,000	112	112
£150,001	to	£160,000	84	75
£160,001	to	£170,000	57	35
£170,001	to	£180,000	26	25
£180,001	to	£190,000	20	9
£190,001	to	£200,000	11	8
£200,001 and above			9	4
Other				
£ 50,000	to	£ 60,000	434	404
£ 60,001	to	£ 70,000	163	148
£ 70,001	to	£ 80,000	37	37
£ 80,001	to	£ 90,000	32	31
£ 90,001	to	£100,000	17	14
£100,001	to	£110,000	6	5
£110,001	to	£120,000	2	3
£120,001	to	£130,000	2	2
£130,001	to	£140,000	1	[illegible]

The simple removal of rows containing zeroes can de-clutter the presentation of the information, reducing the length of the accounts and making them more user friendly

27. The same logic can be applied to any line or column which contains a zero. The board should consider whether the inclusion of the entry adds anything to the information provided. ***Is it useful to the user of the accounts?***

Exit packages

28. A very similar example is the note disclosing the number of agreed exit packages.

32. EXIT PACKAGES

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	2014 Total number of exit packages by cost band
<£10,000	0	0	0
£10,000 - £25,000	0	0	0
£25,000 - £50,000	0	2	2
£50,000 - £100,000	0	0	0
£100,000- £150,000	0	0	0
£150,000- £200,000	0	0	0
>£200,000	0	0	0
Total number exit packages by type	0	2	2
Total resource cost (£'000)	0	68	68

The rest of the bandings are unneccesary and simply confuse the disclosure. The user can identify the information required from the relevant banding and the total number disclosed

This board has removed unnecessary bandings

Exit package cost band	Total number of exit packages by cost band 2014	2013
<£10,000	4	1
£10,000 - £25,000	1	0
£25,000 - £50,000	0	3
£50,000 - £100,000	1	0
Total number of exit packages by type	6	4
Total resource cost (£'000)	£109	£105

There were no compulsory redundancies in either 2012-13 or 2013-14. All the exit packages were classified as other departures agreed.

They have also used this simple footnote that allows them to remove unnecessary columns, and include the prior year as a single column rather than another full table

EXIT PACKAGES 2013/14

Exit package cost band	Nu… compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	-	-
£10,000 - £25,000	-	-	-
£25,000 - £50,000	-	-	-
£50,000 - £100,000	-	-	-
£100,000- £150,000	-	-	-
£150,000- £200,000	-	-	-
>£200,000	-	-	-
Total number exit packages by type			
Total resource cost (£'000)			

The board should consider whether a disclosure adds anything to the users' understanding of the accounts

This disclosure is adequate but some boards have removed the note completely

32. EXIT PACKAGES

No exit packages agreed in 2013/14 or prior year.

Third party assets

29. The template includes a page of disclosures for third party assets held by the board.

31. THIRD PARTY ASSETS

Third Party Assets managed by the Board consist of balances on Patients' Private Funds Accounts. There were no third party assets in 2013/14 or 2012/13

These are not departmental assets and are not included in the accounts. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table immediately below.

	2013 £'000	Gross Inflows £'000	Gross Outflows £'000	2014 £'000
Monetary amounts such as bank balances and monies on deposit	0	0	0	0
Unclaimed dividends and unapplied balances	0	0	0	0
Securities	0	0	0	0
Other monetary assets	0	0	0	0
Total Monetary Assets	0	0	0.	0

Other significant assets held at the reporting period date to which it was not practical to ascribe monetary values comprised:

Any necessary details should be given of any investments in unlisted non monetary financial assets and of physical assets, the numbers of which should be disclosed in the following categories:

Description		
Residential property		
Farms and other agricultural holdings		
Other property assets	0	0
Motor vehicles, boats and caravans	0	0
Chattels deemed of significant value	0	0
Works of Art	0	0
Antiques and collections	0	0
Silverware and Jewellery	0	0
Miscellaneous	0	0

This board has not considered the relevance of items prior to making a disclosure

30. In most instances the board will only hold patients' private funds. Boards can remove most of the other lines, as the board has done in the example below

NOTE 31. THIRD PARTY ASSETS

Third party assets managed by the Board consist of balances on patients' private funds accounts. These are not departmental assets and are not included in the accounts. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table below.

	2013 £'000	Gross Inflows £'000	Gross Outflows £'000	2014 £'000
Monetary amounts such as bank balances and monies on deposit	541	549	(548)	542

Inventories

31. Most boards will only have to disclose raw materials and consumables in their inventories note. Some boards have removed lines which are not relevant from the note

12. INVENTORIES

Consolidated 2012 £'000	Board 2012 £'000	Consolidated 2013 £'000	Board 2013 £'000		Consolidated 2014 £'000	Board 2014 £'000
21,951	21,951	21,643	21,643	Raw Materials and Consumables	21,084	21,084
21,951	21,951	21,643	21,643	Total Inventories	21,084	21,084

But not all boards have done so

Consolidated 2012 £'000	Board 2012 £'000	Consolidated 2013 £'000	Board 2013 £'000			Consolidated 2014 £'000	Board 2014 £'000
3,138	3,138	3,296	3,296	Raw Materials and Consumables		3,767	3,767
0	0	0	0	Work in Progress		0	0
0	0	0	0	Finished Goods		0	0
3,138	3,138	3,296	3,296	Total Inventories	B.S	3,767	3,767

Contingent liabilities

32. The template disclosures for contingent liabilities are quite long.

The following contingent liabilities have not been provided for in the Accounts:

2013 £'000	Nature		2014 Value £'000
15,309	**Clinical and medical compensation payments**		22,194
0	Employers Liability		0
0	Third Party Liability		0
0	Doubtful Debts		0
0	Legal Claims for Equal Pay disputes		0
	Other	0	
0		0	
0			
15,309	**TOTAL CONTINGENT LIABILITIES**		22,194

The Board has also entered into the following unquantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37, since the possibility of a transfer of economic benefits in settlement is too remote.

	Guarantees	
0		0
0		0
	Indemnities	
0		0

Boards rarely issue guarantees or letters of comfort and the removal of these references can remove a full page of irrelevant disclosures to provide a meaningful and concise description of the contingent liabilities facing the board

33. Other boards have removed the irrelevant narrative and disclosures from the note.

NOTE 19. CONTINGENT LIABILITIES

The following contingent liabilities have not been provided for in the Accounts:

Nature	2014 Value £'000	2013 Value £'000
Clinical and Medical Compensation Payments: No. of cases – 62	8,401	8,999
Third Party Liability: No. of cases – 40	580	547
Total Contingent Liabilities	8,981	9,546

Trade and other receivables/payables

34. The template has a number of lines included to allow boards to include specific disclosures where necessary. For example, the note for trade and other receivables and payables include the following lines.

0	0	0	0	Other payables		0	0
0	0	0	0	Other Significant Payables [please specify]		0	0
0	0	0	0	Other Significant Payables [please specify)]		0	0
58,084	58,064	58,286	58,236	Total Payables due within one year	B S	60,820	60,799

These lines are only required where there is a specific item to be disclosed due to its material nature or amount. Where boards have made specific disclosure they should amend the line narrative to provide the user with the information they require

Capital commitments

35. There are a number of irrelevant disclosures included within this note on financial commitments.

2013 £'000	Capital Commitments. The Board has the following Capital Commitments which have not been included for in the accounts	2014 Property, plant and equipment £'000	Intangible assets £'000	Total £'000
	Contracted			
0		0	0	0
0	**Total**	0	0	0
	Authorised but not Contracted			
2,100	Scalloway Health Centre	0	0	0
580	Estates capital projects	110	0	110
200	Statutory compliance & backlog maintenance	350	0	350
130	Medical equipment	500	0	500
100	eHealth projects	100	0	100
3,110	**Total**	1,060	0	1,060

Other financial commitments

The Board has entered into non-cancellable contracts (which are not leases or PFI contracts), for

The payments to which the Board is committed during 2012-13, analysed by the period during which the commitments expire are as follows:

2013 £'000		2014 £'000
0	Expiry within 1 year	0
0	Expiry within 2 to 5 years	0
0	Expiry after 5 years	0
0	**Total**	0

Financial Guarantees, Indemnities and Letter of Comfort

The Board has entered into no quantifiable guarantees, indemnities or provided letters of comfort.

21. COMMITMENTS

2013 £'000	Capital Commitments. The Board has the following Capital Commitments which have not been included for in the accounts	2014 Property, plant and equipment £'000	Total £'000
	Contracted		
790	Health Centre Modernisation	300	300
790	Total	300	300
	Authorised but not Contracted		
779	Rolling Replacement Programmes	400	400
50	Medical Equipment	450	450
1,774	Statutory compliance and backlog maintenance property expenditure	1,500	1,500
1,819	Efficiency Programme / Estates Rationalisation / Service Redesign	0	0
0	Clinical Strategy	267	267
0	Car Parking	300	300
0	Project Management	190	190
0	Uncommitted	595	595
4,422	Total	3,702	3,702

36. A board with more commitments has produced a shorter and more meaningful disclosure by removing irrelevant items.

Segmental Information

37. Accounting standards require boards to include a segmental analysis in the form that they report to management, where this is different from the analysis in the accounts.

38. Some boards provide management information on a geographical or a divisional basis and report this accordingly under the segmental information note. Other boards may not manage their operations in this way. It is therefore unnecessary for these boards to include segmental analysis.

Note 24 Segment Information

Segmental information as required under IFRS has been reported for each strategic objective.

	Segment 1 2013/14 £'000	Segment 2012/13 £'000
Net Operating Cost	63,380	57,491
Total Assets	116,555	114,907

In line with the requirement of IFRS the segments included in these accounts are in line with what is reported to management on a monthly basis.

This board does not have different operating units and reports to its management board as a single unit. The inclusion of segmental information is both misleading and unhelpful to the user

This example provides the analysis in the form reported to management including only the relevant information

	Diagnostics £000's	& Prescribing £000's	Mental Health £000's	Childrens £000's	Services £000's	orporate & Strategic £000's	2014 £000's
Net operating cost	77,278	95,102	17,325	18,015	23,519	65,639	296,878
Total segment revenue	401	4,409	1,903	802	1,083	3,927	12,525
Impairment losses recognised in SOCNE	290	49	2	0	0	139	480
Depreciation and amortisation	2,130	905	427	224	86	995	4,776
Additions to non-current assets (other than financial instruments and deferred tax assets) (i.e. capital expenditure)	2,870	2,947	88	0	25	606	6,536

Segmental information as required under IFRS has been reported for each strategic objective

	Note	HCH Services provided locally £'000	HCH services provided off Island £'000	FHS services unified budget £'000	FHS services non discretionary budget £'000	[name] £'000	[name] £'000	2014 £'000
Net operating cost *		29,704	8,575	12,028	876	0	0	51,183
If reported to Senior Management also disclose:								
Total assets *		0	0	0	0	0	0	0
Total liabilities *		0	0	0	0	0	0	0
Total segment revenue		0	0	0	0	0	0	0
Inter-segment revenue		0	0	0				
Revenue from external sources		0	8	0				
Impairment losses recognised in SOCNE								
Impairment losses recognised in Reserves								
Impairment reversals recognised in SOCNE								
Impairment reversals recognised in Reserves								
Depreciation and amortisation								
Interest income								
Interest expense								0
Non-current assets held for sale								
Additions to non current assets (other than financial instruments and deferred tax assets) (i.e. capital expenditure)								0

[* Provide reconciliation of net operating costs to net operating costs per SOCNE if the amount disclosed above does not agree to SOCNE]

[* Provide reconciliation of assets and liabilities to assets and liabilities per the Balance Sheet, if the amount disclosed above does not agree to BS].

These disclosures include instructions from the accounts manual to assist boards. These were not meant to be included in the note

PPP/PFI commitments

39. Disclosure of service concession arrangements or public private partnerships (PPP/PFI) require consideration in the accounts. These can be complex and the user needs appropriate information to understand the assets and liabilities that exist under the contract.

40. The template includes some 4 pages of disclosures around PPP/PFI contracts. Boards with such contracts need to present this information carefully.

therefore comprise two elements; imputed finance lease charges and service charges. The imputed finance

Total obligations under on-balance sheet PFI/PPP contracts for the following periods comprises:

2012	2013	Gross Minimum Lease Payments	FACH									
£'000	£'000		£'000									
3,543	3,655	Rentals due within 1 year	1,762									
3,543	3,510	Due within 1 to 2 years	1,807	1,890	0	0	0	0	0	0	0	3,697
10,987	11,223	Due within 2 to 5 years	5,623	5,670	0	0	0	0	0	0	0	11,293
47,872	44,190	Due after 5 years	9,327	30,353	0	0	0	0	0	0	0	39,670
65,745	62,578	Total	18,509	40,003	0	0	0	0	0	0	0	58,512

2012	2013	Less Interest Element	FACH	AMU	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	Total
£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
(3,165)	(3,213)	Rentals due within 1 year	(1,499)	(1,746)	0	0	0	0	0	0	0	(3,245)
(3,165)	(2,993)	Due within 1 to 2 years	(1,437)	(1,470)	0	0	0	0	0	0	0	(2,907)
(8,582)	(8,632)	Due within 2 to 5 years	(3,735)	(4,410)	0	0	0	0	0	0	0	(8,145)
(25,681)	(20,928)	Due after 5 years	(2,565)	(15,561)	0	0	0	0	0	0	0	(18,126)
(38,593)	(35,766)	Total	(9,236)	(23,187)	0	0	0	0	0	0	0	(32,423)

2012	2013	Present value of minimum lease payments	FACH	AMU	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	Total
£'000	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
378	442	Rentals due within 1 year	263	344	0	0	0	0	0	0	0	607
378	517	Due within 1 to 2 years	370	420	0	0	0	0	0	0	0	790
2,405	2,591	Due within 2 to 5 years	1,888	1,260	0	0	0	0	0	0	0	3,148
23,992	23,262	Due after 5 years	6,752	14,792	0	0	0	0	0	0	0	21,544
27,153	26,812	Total	9,273	16,816	0	0	0	0	0	0	0	26,089

The failure to remove these unused columns complicates an already complex disclosure

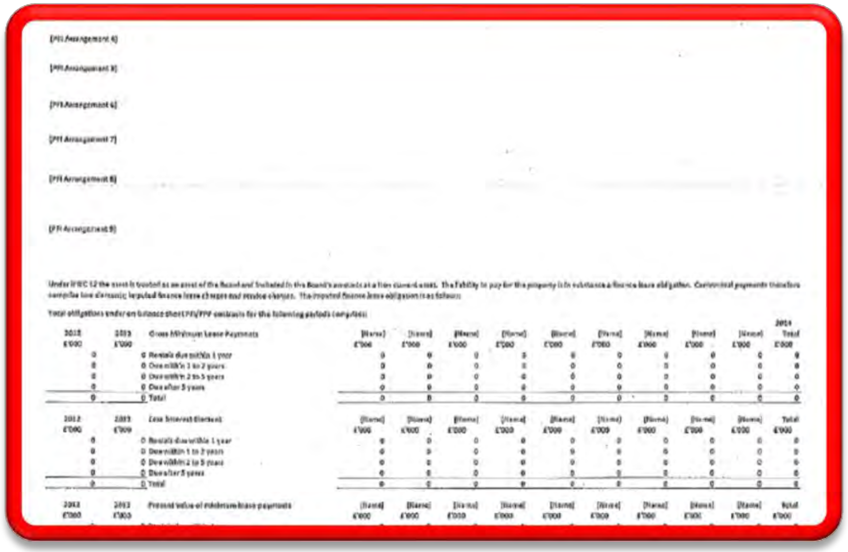
41. The inclusion of PPP/PFI disclosures in boards without projects is not helpful.

FOR THE YEAR ENDED 31 MARCH 2014

23a. COMMITMENTS UNDER PFI CONTRACTS - Off Balance Sheet

The Board has entered into the following PFI contracts.

The Board had no PFI contracts in 2013/14 or 2012/13



42. Other boards have simply said

23 COMMITMENTS UNDER PFI CONTRACTS

None.

This disclosure is adequate, however other boards have simply removed the irrelevant PPP/PFI references

Financial instruments

43. Financial instruments are another example of a complex issue that needs to be presented in as clear a way as possible.

24(a). FINANCIAL INSTRUMENTS by CATEGORY

		Loans and Receivables (Board) £000's	Available for Sale (Endowments) £000's	Consolidated Total at 31 March 2014 £000's	Consolidated Total at 31 March 2013 £000's
Assets					
Investments	14	0	7,462	7,462	8,680
Trade and other receivables excluding prepayments, reimbursements of provisions and VAT recoverable.	13	1,925	0	1,925	1,653
Cash and cash equivalents	15	1,203	0	1,203	2,173
As at 31 March 2014		3,128	7,462	10,590	10,506
Endowment totals included above		1,363	7,462	8,825	2,241

Financial Liabilities

		Other Financial Liabilities £000's	Total at 31 March 2014 £000's	Total at 31 March 2013 £000's
Liabilities				
PFI Liabilities	16	8,859	8,859	9,248
Trade and other payables excluding statutory liabilities (VAT and income tax and social security), deferred income and superannuation	16	23,100	23,100	25,934
As at 31 March 2014		31,959	31,959	35,182
Endowment totals included above		66	66	80

This board has streamlined the standard disclosures. Not all boards appear to have considered how the presentation could be improved and the disclosures ran to two pages in some cases

44. The analysis of instruments by maturity should also be considered carefully.

This is a very cluttered way of saying the board only has trade and other payables less than one year

At 31 March 2014	Less than 1 year £'000	Between 1 and 2 years £'000	Between 2 and 5 years £'000	Over 5 years £'000
PFI liabilities	0	0	0	0
Finance lease liabilities	0	0	0	0
Derivative financial instruments	0	0	0	0
Trade and other payables excluding statutory liabilities	2,478	0	0	0
Total	2,478	0	0	0

At 31 March 2013	Less than 1 year £'000	Between 1 and 2 years £'000	Between 2 and 5 years £'000	Over 5 years £'000
PFI liabilities	0	0	0	0
Finance lease liabilities	0	0	0	0
Derivative financial instruments	0	0	0	0
Trade and other payables excluding statutory liabilities	4,537	0	0	0
Total	4,537	0	0	0

This board has needed to include a more detailed analysis but has done so in a more streamlined manner

At 31 March 2014	Less than 1 Year £000's	Between 1 and 2 years £000's	Between 2 and 5 years £000's	Over 5 Years £000's
PFI Liabilities	1,939	1,958	5,464	37,252
Trade and other payables excluding statutory liabilities	22,647	221	0	0
Total	24,686	2,179	5,464	37,252

At 31 March 2013	Less than 1 Year £000's	Between 1 and 2 years £000's	Between 2 and 5 years £000's	Over 5 Years £000's
PFI Liabilities	1,798	1,863	5,348	32,211
Trade and other payables excluding statutory liabilities	25,471	237	0	0
Total	27,269	2,100	5,348	32,211

c) Market Risk

45. The example below highlights a number of issues with the disclosure of financial instruments.

If there are no financial instruments, an analysis of their maturity and the risks associated with them is irrelevant

At 31 March 2013	Less than 1 year £'000	1 and 2 years £'000	2 and 5 years £'000	Over 5 years £'000
PFI Liabilities	0	0	0	0
Finance lease liabilities	0	0	0	0
Derivative financial instruments	0	0	0	0
Trade and other payables excluding statutory liabilities	0	0	0	0
Total				

(c) Market risk

The NHS Board has no pow… liabilities are generated by… the risks facing the NHS Bo…

i) Cash flow and fair value interest rate risk

The NHS Board has no significant interest bearing assets or liabilit… income and expenditure cash flows are substantially independent … interest rates.

ii) Foreign Currency Risk

The NHS Board is not exposed to foreign currency risk.

iii) Price risk

The NHS Board is not exposed to equity security price risk.

d. Fair Value Estimation

There are no financial instruments held that are not traded in an acti…

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair value.

There are no payables disclosed here but the board discloses payables on the balance sheet

These standard disclosures of market risk are cumbersome and largely irrelevant

The template includes standard disclosures to assist boards, but they may not be required

28. DERIVATIVE FINANCIAL INSTRUMENTS (Consolidated and Board)

2012 £'000	2013 £'000			2014 £'000
		Forward foreign currency contract		
0	0	Balance at 1 April		0
0	0	Additions		0
0	0	Repayments and disposals		0
0	0	Revaluation		0
0	0	Balance at 31 March	BS	0
	£'000	**Liabilities**		£'000
		Forward foreign currency contract		
0	0	Balance at 1 April		0
0	0	Additions		0
0	0	Repayments and disposals		0
0	0	Revaluation		0
0	0	Balance at 31 March	BS	0
0	0	Gain / loss recognised in SOCNE		0
0	0	The notional principal amounts of the outstanding forward exchange contracts at 31 March were:		0

The board then go on to include three pages of standard template disclosures which are irrelevant

28. DERIVATIVE FINANCIAL INSTRUMENTS

None.

Again, this is an adequate disclosure, but some boards have removed any reference

Derivative financial instruments

46. Boards may have assessed that they have no derivative financial instruments.

Remuneration report disclosure of median pay ratio

47. The FReM and the accounts manual require boards to explain changes in the ratio between the highest earning director and median total staff remuneration. Boards' explanations of the ratio ranges from non-existent or unhelpful to clear and concise.

2013-14		2012-13	
Highest Earning Director's Total Remuneration (£000s)	185 – 190	Highest Earning Director's Total Remuneration (£000s)	175 – 180
Median Total Remuneration	25,510	Median Total Remuneration	25,440
Ratio	7.35:1	Ratio	6.98:1

Commentary

There has been an increase in the ratio of the highest earning director to median total remuneration. The median salary has increased from 2012-13 due in the main to incremental drift.

This explanation is unclear and could be considered as misleading. The main driver to the change in the ratio would appear to be the £10000 increase in the highest earning director's remuneration rather than the small incremental drift of the median pay

2013-14		2012-13	
Highest Earning Director's Total Remuneration (£000s)	150-155	Highest Earning Director's Total Remuneration (£000s)	145-150
Median Total Remuneration	33,572	Median Total Remuneration	33,020
Ratio	4.54	Ratio	4.47

Commentary

Establishment changes have resulted in movement to the highest Earning Director, the total remuneration has increased by 3.4% compared to the prior year while the median total increased by 1.7%

This board provides a clearer explanation of a relatively smaller movement in the ratio

2013/14	£000s	2012/13	£000s
Highest earning Director's total remuneration	145-150	Highest earning Director's total remuneration	170-175
Median Total remuneration	28,079	Median Total remuneration	29,107
Ratio	5.32	Ratio	6.00

Minor changes have been made to the calculation method for this disclosure, they do not have a materi

This example provides no explanation of the change in the ratio between years. The narrative provided could easily be seen as misleading. An explanation of the £25000 (14.5%) reduction in highest paid director's remuneration would seem appropriate

2013 - 14		2012-13	
Highest Earning Director's Total Remuneration (£000s)	120-125	Highest Earning Director's Total Remuneration (£'000s)	115-120
Median Total Remuneration (£'000s)	30	Median Total Remuneration (£'000s)	30
Ratio	4.1	Ratio	3.9

NOTE:

In the above table, Total Remuneration excludes pension benefits and is calculated as Gross Salary + Bonus Payments + Benefit in Kind

During the year 2013/14, the Board appointed a full time Medical Director. This caused the highest paid employee to change to the Medical Director and therefore the overall ratio to change.

This disclosure is clear and to the point.

Accounting policies

48. Boards are required to apply accounting policies consistent with the accounting policies of the Scottish Government. However, boards still need to consider which policies are appropriate and relevant to their specific circumstances.

Standards issued not yet adopted

49. The accounts manual requires boards to consider the effect of accounting standards that have been issued but not yet adopted.

50. HM Treasury issue a paper each year highlighting new standards issued. This would assist boards in identifying the relevant standards.

51. Some boards had considered the relevant standards and made appropriate disclosures. This disclosure is particularly concise and helpful to the user.

> **Standards, Amendments and Interpretations of International Accounting Standards in 2013-14**
> There are no new standards, amendments and interpretations of International Accounting Standards adopted early or effective in 2013-14.
>
> At the date of authorisation of these financial statements, the following Standards and Interpretations which have not been applied in these financial statements were in issue but not yet effective:
>
> - IFRS 10 Consolidated Financial Statements
> - IFRS 11 Joint Arrangements
> - IFRS 12 Disclosure of Interests in Other Entities
> - IFRS 13 Fair Value Measurement
> - IAS 27 (revised) Separate Financial Statements
> - IAS 28 (revised) Investments in Associates and Joint Ventures
>
> Management do not expect that the adoption of the standards listed above will have a material impact on the financial statements of the Board in future periods."

52. However, not all boards had correctly identified that there were standards that required consideration

> **(a) Standards, amendments and interpretations effective in 2013-14**
>
> There is one new standard, amendment or interpretation effective for the first time in 2013-14. This is in respect of IFRS 13 Fair Value Measurement.
>
> **(b) Standards, amendments and interpretation early adopted in 2013-14**
>
> There are no new standards, amendments or interpretations early adopted in 2013-14.

The Treasury paper states the application of IFRS 13 is subject to further review and did not apply in 2013/14, but one board disclosed the following

> **(a) Standards, amendments and interpretations effective in 2013-14**
>
> There is one new standard, amendment or interpretation effective for the first time in 2013-14. This is in respect of IFRS 13 Fair Value Measurement.

Accounting policies – Asset lives

53. To enable the user to form a judgement on the appropriateness of accounting policies the disclosures need to provide meaningful information.

This range of asset lives disclosed for buildings is not helpful. If such a wide range is used by the board then the disclosure needs to provide a more informed breakdown of asset categories

Asset Category/Component	*Useful Life*
Buildings	1 – 90
Plant and Machinery	5 – 15
Information Technology	5 – 8
Furniture and Fittings	5 – 10
Transport Equipment	5 – 7

However, this disclosure is even more unhelpful as it does not disclose the useful life of buildings

Asset Category/Component	Useful Life (years)
Buildings	*
Moveable Engineering Plant	15
Furniture and Medium Life Equipment	10
Short/Medium Life Medical Equipment	7
Information Technology	5
Vehicles and Soft Furnishings	5
Office, Short Life Medical and Other Equipment	5

* these are depreciated over the period of their useful lives as determined by the appointed valuer.

54. Some boards have provided a more meaningful disclosure.

The following asset lives have been used:

	Useful Life
Buildings Structure	20-75
Buildings Engineering	5-35
Moveable engineering plant and equipment and equipment and long life medical equipment	10
Furniture and medium life medical equipment	5-10
Vehicles and soft furnishings	7-10
Office, Information technology, short life medical and other equipment	2-5

This board has considered the disclosure and provided a more informed breakdown for buildings

Accounting policies – Intangibles

55. As with the notes on intangibles, it is for boards to determine the relevant categories and related disclosures.

8.3) Amortisation

Intangible assets are amortised to their estimated residual value over their remaining useful economic lives in a manner consistent with the consumption of economic or service delivery benefits.

Amortisation is charged to the Statement of Comprehensive Net Expenditure on each main class of intangible asset as follows:

- Internally generated intangible assets. Amortised on expected to benefit from the project.
- Software. Amortised over their expected useful life.
- Software licences. Amortised over the shorter term o lives.
- Other intangible assets. Amortised over their expected
- Intangible assets which have been reclassified as 'Held for reclassification.

Amortisation is charged on a straight line basis.

The following asset lives have been used:

Asset Category	Asset Lives
Intangible Assets	1 – 5 years

If the board only have software licences, the amortisation policy for other assets is irrelevant

This vague description is unhelpful. The board only has software licences and should say so

56. There are some very good examples of boards improving the relevance of disclosures.

This board has disclosed more categories of intangibles in a relevant and helpful way, and in a shorter and more concise disclosure

Amortisation is charged to the Statement of Comprehensive Net Expenditure on each main class of intangible asset as follows:

1) Software: Amortised over their expected useful life.

2) Other intangible assets: Amortised over their expected useful life.

3) No amortisation is charged on assets under development.

Amortisation is charged on a straight line basis.

The following asset lives have been used:

Asset Category / Component	Useful Life
Websites	Maximum 5 years
Information Technology Software	Range from 5 years to 20 years dependent on useful life
Software licences	Life of licence or 5 years whichever is the lower

Accounting policies - Key sources of judgement and estimation

57. The key sources of judgement and estimation used in preparing the accounts provides an insight into the strategy and direction that the board adopt. The disclosures within the accounting policies note should enable the user to determine the reasonableness of these judgements.

58. As the following examples highlight, the standard of disclosures within the boards' accounts is varied.

In this example, the wording has simply been copied verbatim from the accounts manual and does not provide any information to the user on how judgements have been applied.

30. **Key sources of judgement and estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Board makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of a causing material adjustment to the carrying amounts of assets and liabilities within the financial statements within the next financial year are addressed below.

- Estimates: Assumptions regarding estimated impairment.
- Estimates: Assumptions underlying the likelihood and outcome of material provisions.
- Estimates: Assumptions around fixed asset lives.
- Estimates: Assumptions regarding the fair value of PPE and Intangible assets.
- Estimates: Actuarial assumptions in respect of post-employment benefits.
- Judgement: Whether substantially all the significant risks and rewards of ownership of financial assets and lease assets are transferred to other entities.

30. **Key sources of judgement and estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Board makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the financial statements within the next financial year are addressed below.

This board has not included any judgements, indicating a lack of care in the preparation of the accounts

This example provides a useful explanation of the judgements made in the preparation of the accounts and the impact of these judgements

30. **Key sources of judgement and estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Board makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial statements within the next financial year are addressed below:

Early Retirement and Injury Benefit Provisions
The Board has provided for the estimated future costs relating to early retirement and injury benefits. Reliance is placed on information provided by other parties in order to establish the value of such provisions. The Scottish Public Pensions Agency provides details of claimants and the amounts the Board is due to pay over. Future payments are estimated using a discount rate provided by HM Treasury and life tables provided by the Office for National Statistics (ONS). Any future significant changes to the discount rate or the life tables could have a material impact on the level of provision required.

Clinical and Medical Negligence Claims
Assumptions have been made regarding the likely outcome of legal claims lodged against the Board using information provided by the Central Legal Office and are in accordance with Scottish Government Guidance.

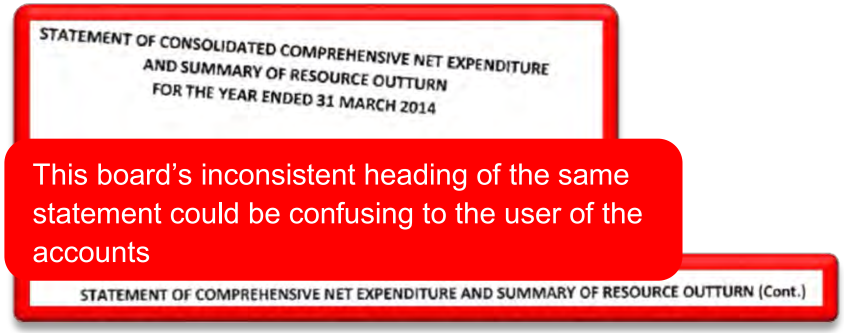
Fair value of Property plant and equipment
Estimates and assumptions regarding the fair value of Property, Plant and Equipment, as well as estimated impairment have been made. This is partly through information supplied by the Board's valuers, along with judgements around appropriate indices to use.

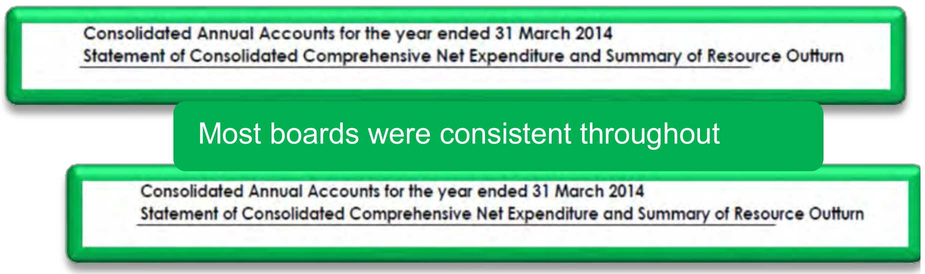
Equal pay claims
Based on information provided by the Scottish Government Health and Social Care Directorate it is judged that it is not possible to provide any financial quantification for claims received under the Equal Pay Act 1970, therefore this is disclosed as an unquantifiable contingent liability.

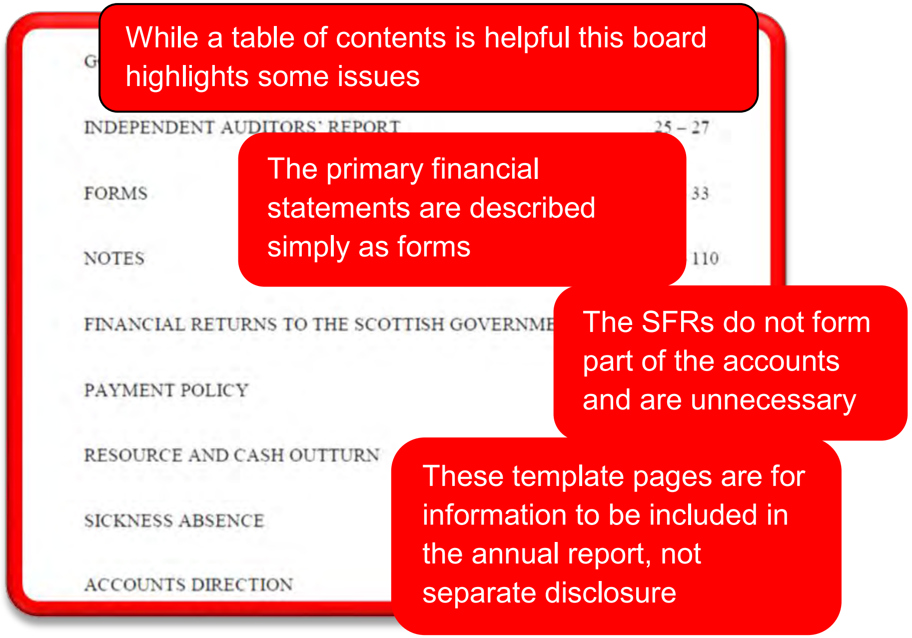
Issues arising from a lack of attention to detail

59. While the previous examples may result from a reticence to amend the accounting disclosures, the following examples show a more basic lack of care or attention to detail in the preparation of the accounts.

Unclear and inconsistent headings







Inclusion of unnecessary material

60. As highlighted above some boards included SFRs in the published accounts. The template for accounts includes SFRs to provide Scottish Government with additional detail to assist in, among other things, the preparation of the Whole of Government Accounts. The SFRs do not form part of the annual accounts and should not be included. Simply by excluding the SFRs from the published accounts a board could reduce the length of the document by almost a quarter.

Unclear, imprecise or unhelpful terminology

Outstanding liabilities
The Board has no outstanding liabilities for the period.

The board reported £116.5m of liabilities on the balance sheet but stated in the Directors' Report there were none

Provisions for Impairment of Receivables

The Board has included a provision for the impairments of bad debts of £28k (2012/13 £14k).

This is confused terminology. The board either has a provision for bad debts or has an impairment of its receivables

Non specialised land and buildings, such as offices, are stated at fair value. Valuations of all land and building assets are reassessed by valuers on an annual basis of professional valuations and adjusted in intervening years to take account of movements in prices since the latest valuation. The valuations are carried out in accordance with the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as these terms are consistent with the agreed requireme

A review by someone not involved in the accounts preparation could eliminate such mistakes

These are not departmental assets and are not included in the accounts. The assets held at the reporting period date to which it was practical to ascribe monetary values comprised monetary assets, such as bank balances and monies on deposit, and listed securities. They are set out in the table immediately below.

14 of the Boards referred to departmental assets rather than board assets in the third party assets disclosure, presumably because that is what the accounts manual says

Inconsistent and inaccurate cross referencing

Note 1 Accounting Policies (continued)

Contingent liabilities are not recognised, but are disclosed in note 18, unless the probability of a transfer of economic benefits is remote. Contingent liabilities are defined as:

Note 17 Contingent Liabilities

The following contingent liabilities have not been

Cross-referencing can help the user but care needs to be taken to ensure it is accurate

Current Liabilities			
Provisions	*16*	(840)	(681)
Financial Liabilities:			
- Trade and other payables	*14*	(17,808)	(29,244)
Total Current Liabilities		(18,648)	(29,925)
Non-current assets plus/less net current assets/liabilities		116,555	114,907
Non-current liabilities			
Provisions	*15*	-	-
Financial Liabilities:			

Care needs to be taken when removing notes to ensure that all cross-references are updated accurately

Note 15 Provisions for year-ended 31 March 2014

	Pensions £'000	Clinical & Medical £'000	EC Carbon Emissions £'000	Other £'000	Total £'000
As at April 2013	-	625	-	56	681

5. FAMILY HEALTH SERVICE EXPENDITURE

2013 £'000			Unified Budget £'000	Non Disc £'000	2014 TOTAL £'000
45,659	Primary Medical Services	SFR 9.0	47,448	-	47,448
81,749	Pharmaceutical Services	SFR 10	70,590	11,550	82,140
22,147	General Dental Services	SFR 11	3,060	19,802	22,862
6,470	General Ophthalmic Services	SFR 12	55	6,807	6,862
156,025	Total	SOCNE	121,153	38,159	159,312

Although this board had correctly removed the SFRs from the published accounts, they had failed to remove the cross-references.

Improvement checklist

61. The accounts are a public document and should be prepared to the highest standard. The issues highlighted in this note can be easily addressed by boards. The simple checklist below can be used to assist boards address these issues. With a little more care and effort, the quality of the published accounts can be improved to provide users with concise and clear information on the board's performance and financial position in the year.

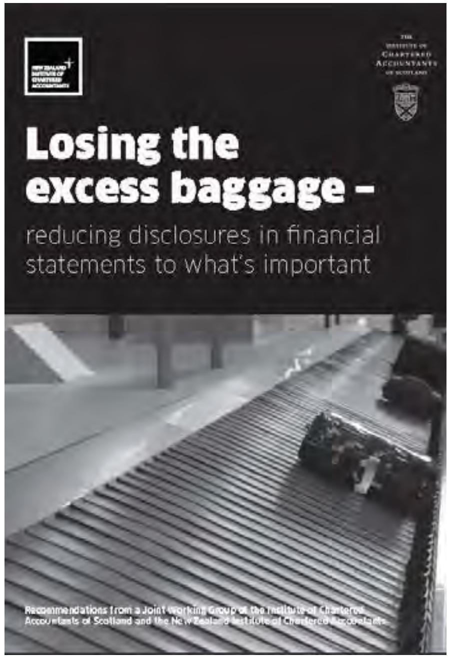
How can we improve?	Yes	No
Have you discussed with your auditor what you consider a material disclosure?		
Have you included a contents page?		
Have you checked that all cross-references are correct?		
Does the annual report section include clear headings in line with the FReM?		
Does the explanation of the median pay ratio properly explain the cause of the movement?		
Have you ensured that all relevant pages have been signed?		
Are all statements and notes clearly and consistently identified?		
Have you considered the accounting policies to ensure they are consistent with Scottish Government requirements, while being relevant and appropriate to the board?		
Have you stripped out columns and rows which contain zeroes, where appropriate?		
Have you removed irrelevant notes and disclosures eg PFI/PPP?		
Have the SFRs been removed from the document to be published		
Have the accounts been proof read by someone not involved in their preparation to sense check the language used?		
Have the published accounts been prepared to the highest standard you would expect other public documents issued by the board?		

Other useful resources

62. There has been a drive by standard-setters, professional bodies and government to reduce clutter, and streamline and improve the usefulness of accounts. The following documents are by no means the only publications on the subject but represent a useful source of information and can be obtained from the websites below or by following the hyperlinks.

archive.audit-commission.gov.uk

www.frc.org.uk



www.icas.org

www.efrag.org

Contact details

63. Enquiries concerning this good practice note should be directed to

- Neil Cameron ncameron@audit-scotland.gov.uk or 0131 625 1797
- Helen Cobb hcobb@audit-scotland.gov.uk or 0131 625 1901